

EXHIBIT 326

Handling Suspicious Drug Orders

The Logistics and Planning Department sends the Suspicious Control Drug Orders report to all distribution centers. The report lists controlled drug orders that may be:

- Of unusual size for a store in its category
- Of unusual frequency for a store in its category
- Deviating from a normal pattern for a store in its category

The distribution center must file all reports for **five years**.

Revised 02/15/05

Originated 09/08/98

<http://snetapp.walgreens.com/prodpublisher/dea/security/handlingsuspiciousdrugorders.htm> 7/13/2007

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Handling Suspicious Orders and Loss of Controlled Drugs

Policy

Distribution centers must file all Suspicious Control Drug Orders reports for five years. The Administration manager must complete the Report of Theft or Loss of Controlled Substances (DEA Form 106) when any of the following circumstances occur:

- A theft of controlled drugs, no matter how small. (Also file a police report.)
- A substantial loss (a full case or more, an entire repack, or a large dollar amount) of controlled drugs.
- All in-transit losses or thefts, as described above. If store personnel have already signed for the merchandise the pharmacy supervisor is responsible for completing the DEA form.

The DEA form must be sent to the DEA, several Walgreens departments, and the local law enforcement agency if the loss was due to theft.

Note: Use U.S. certified mail when sending Form 106 to the DEA. Attach the receipt to the distribution center copy.

Revised 02/15/05

Originated 09/08/98